

1                                   **TAX CREDIT FOR SCHOOL SAFETY EXPENSES**

2   2020 GENERAL SESSION

3   STATE OF UTAH

4                                   **Chief Sponsor: Travis M. Seegmiller**

5                                   Senate Sponsor: \_\_\_\_\_

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7 **LONG TITLE**

8 **General Description:**

9           This bill modifies the Individual Income Tax Act by enacting a tax credit for certain  
10 education employee school safety expenses.

11 **Highlighted Provisions:**

12           This bill:

- 13           ▶ provides definitions; and  
14           ▶ enacts a refundable individual income tax credit that an eligible education employee  
15 may claim for certain school safety training or equipment expenses.

16 **Money Appropriated in this Bill:**

17           None

18 **Other Special Clauses:**

19           This bill provides a special effective date.

20 **Utah Code Sections Affected:**

21 ENACTS:

22           **59-10-1113**, Utah Code Annotated 1953

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24 *Be it enacted by the Legislature of the state of Utah:*

25           Section 1. Section **59-10-1113** is enacted to read:

26           **59-10-1113. Refundable tax credit for school safety training or equipment**  
27 **expenses.**



28 (1) As used in this section:

29 (a) "Eligible education employee" means an individual that is employed at:

30 (i) an institution of higher education described in Section [53B-1-102](#); or

31 (ii) a public school that provides education for kindergarten, elementary, or secondary  
32 school students.

33 (b) (i) "School safety training or equipment expenses" means expenses paid or incurred  
34 by an eligible education employee for equipment or training that aids the eligible education  
35 employee in:

36 (A) school safety and crisis preparedness planning;

37 (B) school emergency preparedness planning; or

38 (C) the prevention of active assailant incidents on school premises.

39 (ii) "School safety training or equipment expenses" includes:

40 (A) lock-down devices;

41 (B) door safety equipment;

42 (C) alarm and detectors;

43 (D) emergency and trauma kits;

44 (E) safety gates;

45 (F) safety hallway mirrors;

46 (G) personal protective equipment;

47 (H) firearms and firearms equipment;

48 (I) fees for concealed firearm permits;

49 (J) firearms training;

50 (K) discretionary shooting training;

51 (L) training on the prevention of active assailant incidents on school premises;

52 (M) training on defensive tactics;

53 (N) training on legal issues relating to school safety and crisis preparedness planning;

54 and

55 (O) other self-defense equipment or tools.

56 (2) A claimant who is an eligible education employee may claim a refundable tax  
57 credit in an amount equal to the lesser of:

58 (a) the product of:

59            (i) the total amount that the eligible education employee pays for school safety training  
60 or equipment expenses during the taxable year; and

61            (ii) the percentage described in Subsection [59-10-104\(2\)](#); or

62            (b) \$100.

63            Section 2. **Effective date.**

64            This bill takes effect for a taxable year beginning on or after January 1, 2021.